



The Importance of Introducing Electronic Accounting Disclosure Using the XBRL Language in Activating the Algerian Stock Market

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Abstract

This paper aims at highlighting the role of the XBRL in electronic accounting disclosure and how it contributes to the activation and efficiency of the stock market, in order to increase the awareness of Algerian institutions to the need of introducing this new technology in the accounting disclosure process. And consequently, to increase the quality of the financial reports, transparency and the integrity, because these latter is considered to be the backbone of confidence in both the financial and non-financial communities. Transparent and efficient financial reports, especially, of those listed on the Algerian stock market would achieve the centralization and the efficiency of investment and keep in touch with successful global markets. To achieve our goal, we conducted a field study to validate our plan above. The questionnaire was distributed to some practitioners in countries that applied the "XBRL" language (Malaysia, South Africa, Romania, Oman...). As we intended, first of all, to appreciate the tight relation between the language "XBRL" and the quality of the financial information. And, with the second part, we wanted to know the relationship between the language "XBRL" and the efficiency of the stock market.

I. Introduction

It has become evident that the technological development in the 21st century has touched all disciplines and sectors. Among those, the economic sector, which led to the building of strong international relations, seeking to achieve economic goals and interests under a political strategy. Some countries managed to achieve exclusive development in their local economy, thanks to the rigorous control over their global financial markets. First and foremost their success in large projects, By taking strategic decisions based on accurate financial information which were characterized by a high degree of transparency and reliability; even beyond their borders through websites, whether their own websites or on the sites of the stock exchanges in other states.

After the global financial crisis of 2007 and its dramatic consequences, the desire for economic diversification and the supply of market liquidity have increased attention to the digital economy to restore confidence and reduce the negative impact on global financial markets and dealers. the efforts of many international professional organizations have resulted in the development of a standardized electronic mechanism based on the universal standard language called the "expanded business language" called "The XBRL". In order to facilitate international exchange on the one hand and on the other hand to improve and speed up the process of disclosure of electronic accounting by providing the financial community and the business environment with financial reports of high quality.

For this reason, many countries, including the Arab countries, have accelerated efforts to adopt this mechanism and have made it compulsory in view of the progress made in its economy resulting from the transparency and credibility required in its financial reports.

Algeria, as an oil exporter country, was deeply affected by the oil market prices decrease; so the need and the desire for economic diversification and new income have become urgent. The Algerian institutions and professionals should adopt the " XBRL " and the digital economy to facilitate the control process, get rid of the crawling corruption, provide high-quality financial reporting and ensure a safe business environment to expect any foreign investments.

We are trying through this paper to raise their awareness, to motivate them, through our study of the questionnaire addressed to practitioners in some states that have been

successful in the application of this mechanism. and to urge the professionals of the financial and business sector to get familiar with the information technology in the accounting disclosure process by using the "**Extended Business Report Language (XBRL)**". The Algerian financial market should enter world competitive financial market.

At what extent have XBRL played a role in enhancing accounting disclosure and revitalizing financial markets?

In order to familiarize ourselves with the aspects of this subject, we have decided to divide it into four main areas:

Axis 1: Electronic accounting disclosure

Axis 2: Extended Business Reporting Language "XBRL"

Axis 3: The contribution of XBRL to the efficiency of the stock market - Study Questionnaire

II. Literature review

➤ **First axis: Electronic accounting disclosure:**

The use of technology in accounting disclosure is a requirement, necessary for all parties, whether they belong to the financial community or are not part of it. Because it is not only necessary to achieve efficiency in the rationalization of economic decision-making and access to the largest base of investors and customers in the world, but also to maintain financial stability and facing financial crises.

To know if the institution is applying electronic accounting disclosure, we must see whether it publishes on its website the following items:

- A complete set of annual financial statements, including the clarifications, margins and the report of the auditor and the annual report of the Governing Council

- "**Links**": tools to link the information contained in the lists of financial reports issued on the institutional website to any other information of importance, whether on its own website or on any other public sites as for example, a database of the securities market.

1. Advantages of electronic accounting disclosure:

The use of the information technology in accounting had a positive impact on the development of accounting and financial disclosure methods by delivering accurate and high-quality accounting data and information to users of financial reports, in comparison to the traditional manual accounting disclosure.

Beyond the advantage mentioned above, we can add that:(Bakr Ibrahim, 2010, p06)

- ✓ The electronic accounting disclosure reduces the cost of distribution of information, avoiding the costs of traditional disclosure;
- ✓ The electronic accounting disclosure is a tool of expansion for the company, since it is addressed, to an unlimited number of users, and thus, may attract many investors, either domestic or foreigners
- ✓ The electronic accounting disclosure improves traditional disclosure, both in terms of quantity or quality of the information imparted, it also contributes to the provision of information more useful and updated periodically
- ✓ Improved access to information by users quickly and with less effort
- ✓ Electronic accounting disclosure provides the possibility of integrating annual reports into several sections because there are close relationships between their financial statements. The thing that cannot be achieved in traditional disclosure
- ✓ electronic accounting disclosure allows constant and continuous dialogue between the company and users since we can provide information specifically designed to meet the special needs of the users.

2. Stages of development of the electronic accounting disclosure:

Electronic accounting disclosure has passed through several stages where each stage different from its predecessor since it introduces a new mechanism to meet new requirements.

First stage: This phase was characterized by using the Internet to distribute financial reports, using electronic paper "PDF" form as an alternative to the paper manual. However, this mechanism lacks interactive links, a feature which allows movement within the site between the parts of the report or between sites. Moreover, the financial statements are difficult to analyze by the user, because this file is not allowed to copy the financial lists or re-loading the electronic charts to make it easier to deal with. This requires re-entering the data again, what takes a long time (Bakr Ibrahim, p05).

Second stage: the emergence of the programming language and the Hypertext Markup Language"HTML" is used as the basis for designing websites and interactive texts in the encoding to display information on the financial positions of the companies. This enables

the use of interactive links, a feature that is not available in the PDF file, along with the possibility of indexing information within the financial report, but its role is limited to providing information on how to display the page without providing any information about the content of the data and how to prepare it. Besides, it does not address the problem of the analysis of the information, which faces the user when doing so. This requires the re-entry of data as we have seen in the case on the "PDF" File.

Third Stage: This stage has witnessed a remarkable technological development. The users of the financial statements were able to analyze the information contained in the reports without having to re-enter it again. A thing that was not possible in the previous stages. This stage started with the emergence of "XML" or (Extensible Mark up language), when an accountant (Charles) working in an American company, was supported and funded by the American Institute of Certified Public Accountants to study the possibility of using this language in order to exchange information on the Internet and design a program to prepare electronic financial statements. After several attempts, they created the "XBRL" the expanded business report language. "XBRL" is a standard format that helps enterprises to report financial and non-financial information in electronic format, thereby facilitating the comparison of different institutions (Bakr Ibrahim, p05).

XBRL has contributed to increase the effectiveness and development of the role of electronic accounting disclosure by (Hanan Abdel Hamid, 2015, p51):

- Providing financial statements, which consolidate the form of disclosure in the financial statements, making them more uniform, more consistent and more understandable, thus increasing their benefits to users.
- XBRL has the ability to read computer signs and apply financial information to business reports, by converting reports into blocks of information that can be understood and processed through the computer program (Selim Al-Buji, 2015, p27).
- Reducing the costs, when obtaining and analyzing information by organizations, when addressing the problem of discrepancies and inconsistencies in financial statement formats. It also helps users of non-professional financial statements to obtain information related to financial statements and integrating them to supplementary disclosures when making decisions.

- Providing technological independence by allowing the automatic exchange and reliable summaries of financial and non-financial information
- Enabling users to translate elements of financial reports with utmost accuracy and efficiency in more than a language, which increases the benefit of electronic lists posted on the web sites of the organizations
- Allowing the XBRL currency to be changed in the user's desired conversion mode and to the required currency, creating financial reports denominated in more than one currency to help users make decisions as quickly as possible
- XBRL allows the analysis of various competing firms, making it more efficient for financial analysis

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➤ **The second axis: the language of the expanded business reports "XBRL"**

Under the new technologies, "XBRL" has been able to ensure the quality of financial reports for business owners. The Institute of Chartered Accountants of America (**AICPA**) has indicated that the language of the financial report on the Internet will become the digital business language, as it is a framework that will enable the preparation and publication of financial reports in a variety of formats. Besides, the exchange and analysis of the data contained in it will also enable the language of automated exchanges and extraction (www.xbrl.org), is also called the language of electronic communication.

In this context, Let's have a look at the "XBRL", its mechanism and its wide range of advantages

1. The concept of the Expanded Business Reporting Language (XBRL)

Because of the distinct particularity of the "XBRL", which enhanced the level of accounting disclosure and allowed its spread around the world in more than 50 countries, there is not only one definition but many, as it follows:

- **Samer Quntakji (2012):** « defines it as a standard, scalable electronic language that is an adaptation and development of XML. Its goal is to improve and speed up the process of electronic accounting disclosure for business reports at the lowest cost of preparation and publication to provide the financial and business environments with financial reports prepared in Standard format for users so as to extract financial data, or extract and exchange any part of it, reliably and automatically » (Samer Quntakji, 2012, p144)
- **The Chairman of the International Accounting Standards Committee and Chairman of « XBRL International »**, Kurt Ramin on the International Accounting Summit held in Dubai in 2006, said: "It is an international electronic standard that relies on coding information items under international accounting standards so that they can be sent, stored and processed electronically in any system, within a standard format used in financial reporting presentation "(Sharif Salameh, 2015)

Through the above definitions, we can say that this mechanism is based on the easy delivery of financial information, through the use of information technology, to provide financial reports, in a standard electronic format. Then, they can be to be classified and presented in the same manner to avoid human errors and thus, ensuring transparency and reliability of the financial statements.

2. Components of Extensible Business Reporting Language (XBRL)

XBRL has three basic components:

2 .1. The tariff Card "Tags"

The language "**The XBRL**" is based on the computer process of linking between data and the confirmation of the figures "**metadata** " through the development of the Tariff Card "**Tags**", which is considered a means to encode the definition Filed under: Financial reports. It works on linking the element in the financial report and its corresponding

element in the scheme of the dictionary XML Schema, which in turn provides all the information for this element on the terms of: (how the Calculation occurs - standards and rules that were applied to access to it - how to curate and present it, and other landmarks illustrated by the rules of the link) (Hanan Abdel Hamid, p7)

2.2. Classification dictionary XBRL Taxonomy

The "**XBRL**" is a classification system that describes the contents of financial statements and other reports. It is an extension of XML Schema. Taxonomies are concepts of the hundreds of individual actions that are linked through mathematical and identification relations exchanged between them through textual relationships and data. Concerning the presentation of the knowledge for the user (Samer Quntakji, p135). Countries have now adopted a general "**XBRL**" rating to suit local standards and accounting and reporting standards, since many countries have now recognized ratings, by XBRL International.

The classification dictionary consists of two basic elements:

- **Linkbases:** Their role is to provide additional information about "XBRL" elements, particularly inter-information relationships, and the "XBRL" binding rules which are consistent with the XML language recommendations (Samer Quntakji, p171),
- **XBRL Schema:** Designed to be business-friendly and needs for the preparation and publication of financial reports, it represents the Tag tool for logic and intelligence, identifying and defining key elements, names, attributes, default and fixed values, sub-elements, Is it empty or not?

2.3. Proposed document XBRL

After coding the financial statements correctly, XML tools are used to analyze data, structure databases, reports, and to convert to HTML, in addition to other functions. The information will then be ready for exchange and processing,

The proposed document is an XML file containing XBRL elements, which it considers as a set of financial facts represented by data cards such as the income statement. For example, after the completion of the XBRL dictionary, the application phase is the translation of the company's financial statements based on the glossary. Electronic Financial Approvals For conventional financial reports, once you click on any number in the electronic financial reports, provided in the language "XBRL", all the information for

this number through the Tariff Card (Hanan Abdel Hamid, p11), conclude that users can access to open files, reading and analysis electronically.

3. The operating mechanism of the "Extended Business reports Language "XBRL"

XBRL uses "tags", providing a link that joins the information to its original source and determines its relationship to other data.

« XBRL » is free of data from paper reports. XBRL data flows seamlessly between different software applications such as "MS Excel". Computers can read reports in XBRL language, select the required data, and transfer them to different programs for automatic analysis, with a variety of formats and reports. This means that using XBRL will allow users to compare and analyze data from hundreds of organizations right away (Hanan Abdel Hamid, p06).

4. Benefits of Extensible Business Reporting Language (XBRL)

"XBRL" provides valuable benefits that enhance the quality, coherence and facility of use of the financial reports because (Win Sze sin, 2014, pp03-06)

- ✓ "XBRL" facilitates convergence in accounting standards through the ability to align financial concepts between general classifications.
- ✓ Using "XBRL" gives companies a better representation of their financial position in the market and better circulation of corporate data in the public domain
- ✓ "XBRL" better enables the CPA profession to proactively fulfill its primary mission to protect the public interest by improving investor access to the capital markets. (<https://www.aicpa.org/>)
- ✓ "XBRL" helps to increase efficiency and improve the accuracy and reliability of all participants in the provision or use of financial statements (www.xbrl-uae.ae).
- ✓ "XBRL" improves the efficiency of capital markets by reducing costs associated with company coverage and making the market accessible to SMEs
- ✓ "XBRL" has been able to achieve the task of protecting the public interest by improving investors' access to capital markets
- ✓ "XBRL" can also be used for internal reporting purposes, streamlining data management and analysis to provide senior management with timely information.

- ✓ This system allows investors and financial analysts to analyze data quickly and accurately thanks to its ability to arrange and classify financial data in a way that facilitates comparison, vertically and horizontally, leading to high quality and accuracy and in-depth analysis (www.xbrl-uae.ae).
 - ✓ Make use of open data for analytical purposes, provide better risk management information in the enterprise, and enable integrated reporting.
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 - ✓ Allows the use of "XBRL" support for an integrated reporting framework for investors with the best information that captures past, present, and future business
- **The third axis: the extent of the contribution of The "XBRL" language in the revitalization of the efficiency of the Securities Market (a questionnaire)**

In the past two axes, we have seen how the use of the "XBRL" language has greatly contributed to enhancing the development of the role of electronic accounting disclosure by improving the quality and transparency of information. Because market efficiency depends primarily on financial information and the degree to which it is disclosed or disseminated.

Therefore, we are trying, through the following field study, to analyze the role of the "XBRL" in financial information and its impact on the activation of financial markets. Our mere intention is to raise the awareness of the Algerian practitioners in the stock market and to encourage them to adopt this technology in their work so as to achieve efficiency and catch up with the successful global markets.

1. Design of the questionnaire

We have divided the form into two main parts:

Section I: Includes personal data of the sample of the study, where this section contains data on professional qualification, scientific specialization, years of experience.

Section II: This section contains (19) questions, we asked the sample of the study to determine their response to what each question describes in the five-level Likert five-step scale (strongly agree, agree, neutral, disagree, strongly disagree), And these questions were distributed on the hypotheses of the study.

2. Hypotheses

H₁. There is no statistically significant relationship between the extended business reporting language "XBRL" and the quality of financial information.

H₂. There is no statistically significant relationship between the use of XBRL in accounting disclosure and the efficiency of financial markets.

The researcher describes the method and procedures followed in the implementation of this study. This includes a description of the community studied and its sample, the method of preparation of its tools, the procedures taken to ascertain its validity and stability, the method followed for its application, and statistical treatments.

3. The sample community studied

The sample community is the total group of elements that we seek to generalize the results related to the problem studied and consists of all individuals belonging to the following groups:

- Bank accountants
- Financial advisors and auditors
- Financial analysts and financial managers
- academics

The sample of the study was randomly selected from the study community. **Eighty-eight** questionnaires were distributed, of which **50 (covering 62.5%)** were targeted. This sample was selected due to extensive experience and knowledge in the use of new technology which can improve the decision-making process and financial reports. The table below shows the number of questionnaires distributed to the survey sample members and retrieved from them.

- **Sample study size**

The amount distributed	The amount recovered	Recovery Rate
80	50	% 62,5

- **Stability test:**

The alpha-cronbach test was used to measure the stability of the measuring instrument with an alpha value of **96%**

Table 1: Descriptive Characteristics of the Study Sample

A. Professional qualifications

Professional Qualification	Frequency	Percent
Bank Accountant	10	20,0
Financial auditor	5	10,0
Financial adviser	3	6,0
Financial manager	20	40,0
Financial analyst	10	20,0
Academic	2	4,0
Total	50	100,0

From the table above, and through the statistical analysis of the sample of the study, we found that the post of the financial manager represents **40%** of the sample size, while the function of financial analyst and accountant banking both represent **20%** each, whereas the proportion of financial auditor is **10%** of the sample size, The financial advisors represent **6%** of the sample size. The percentage of academics is very low and represent only **4%** This indicates a lack of academic studies in "XBRL"

B. Specialization:

Specialization	Frequency	Percent
Finance and Accounting	20	40,0
Auditing	14	28,0
Financial and Banks	11	22,0
Other	5	10,0
Total	50	100,0

In this survey, we consider that the specialization of finance and accounting has the dominant percentage of **40%** of the study sample. This means that the holders of this specialization use the XBRL language frequently in comparison with the other disciplines,

while the auditing specialization is **28%** and the specialization of finance and banks represents **22%** of the sample size. The other groups represent the remaining **5%**

C. Experience

Experience	Frequency	Percent
Less than 5 years	5	10,0
5 to 10 years	10	20,0
10years and above	35	70,0
Total	50	100,0

The results of the analysis of the sample of the study indicate that **70%** of the study sample have long experience. This reflects the validity of the results presented. The **20 %** range from 5 to 10 years experience and only **10%** have under five years of experience. This, also, indicates that the elements of the sample of the study have strong and good experience.

4 .Test hypotheses and analyze results

4.1. The first hypothesis test: "There is no statistically significant relationship between XBRL and the quality of financial information

For the purpose of achieving the research objectives, we analyzed the sample responses on the first axis of the questionnaire, which explains the relationship between the XBRL and the quality of the financial information. We calculated the mean and the standard deviation in addition to the T test for the sample to test the zero hypothesis The first of the questionnaire is as follows:

Table 2: Analysis of sample responses related to the first axis of the questionnaire

No	Statement	Mean	Standard Deviation
1	The use of "XBRL" makes financial information available in the financial market error-free and easy to analyze by users	4,7000	,462910
2	"XBRL"helps to improve financial reporting efficiency	4,6200	490310,
3	The "XBRL" language validates the comparability and reliability of financial information	4,6200	,490310

4	The "XBRL" language produces an appropriate timing property	4,4000	,494870
5	"XBRL" supports minimizing the time and cost of accessing information	4,3400	,478520
6	"XBRL" contributes to the ongoing reporting of financial information	4,2600	,443090
7	"XBRL" provides financial reporting in a uniform format at the international level	4,2400	,431420
8	Using XBRL will make financial information more transparent	4,1800	,388090
9	Accounting disclosure using "XBRL" helps reduce uncertainty	4,1400	,350510
10	"XBRL" provides financial information to the public and beneficiaries at the same time "rewarding opportunities"	4,1400	,350510

One sample T-Test for a single sample of respondents' response to XBRL expressions

One-Sample Test

	Test Value = 3					
	t	df	Sig.(2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
x1	59,787	49	,000	1,36400	1,3182	1,4098

The results of the statistical analysis in the responses of the sample shown in the table above showed that there is a strong relationship between the XBRL language and the quality of the financial information,

We have found that using XBRL in the stock market makes available financial information error-free and easy to analyze by users. This mechanism also achieves precision in the process , making it more objective and contributes to improving the efficiency of financial reporting and making sound decisions. In addition, the language "XBRL" is working to achieve the appropriate timing in the reporting of financial information continuously and uniformly at the international level, making it easier for all investors to obtain the same investment opportunities, eliminate uncertainty and thus increase their confidence in the

financial markets. The results of the " One sample T-Test" tests for one sample indicated that the total value is (59,787) which is greater than the **T** value of the scale at **49** degrees because Sig is less than **5%**.

The XBRL language plays a key role in obtaining high-quality, transparent and reliable financial information, and XBRL enhances the features of accounting and financial information and supports its core principles (comparability, flexibility, reliability, etc.). Thus, activating the role of accounting disclosure.

Based on the above features, we reject the null hypothesis which says that "there is no statistically significant relationship between XBRL and the quality of financial information" and we accept its alternative hypothesis that says: there is a statistically significant relationship between XBRL and the quality of financial information.

4.2. Test of the second hypothesis: There is no statistically significant relationship between the language "XBRL" and the efficiency of the stock market

Table 3: Analysis of sample responses related to the second axis of the questionnaire

No	Statement	Mean	Standard Deviation
1	"XBRL" Checks the language accuracy and efficiency in stock pricing "pricing efficiency"	4,6800	,471210
2	"XBRL" supports the principles of corporate governance, disclosure and transparency"	4,5400	,503460
3	The" XBRL "mechanism enhances the quality of decisions taken	4,5000	,505080
4	"XBRL" improves liquidity in the financial market	4,3800	,490310
5	"XBRL" helps to reduce information asymmetry	4,3800	,490310
6	The use of "XBRL" leads to the attraction of a large number of global investors	4,3400	,478520
7	"XBRL" facilitates communication between participants in the stock market	4,3000	,462910

8	"XBRL" contributes to increase the market capital growth rates	4,2800	,453560
9	"XBRL" contributes to increase the market volume and improving its conditions	4,0800	,274050

One sample T-Test for one sample of respondents' response to XBRL language expressions

One-Sample Test

	Test Value = 3					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
x2	76,928	49	,000	1,38667	1,3504	1,4229

The results of the statistical analysis in the above table show us that XBRL ensures the efficiency of the stock market and works to activate and animate it. This is evident in respondents' responses, to the questions in the questionnaire, that the more XBRL is used by the participating financial markets, the more investors will be encouraged to become active, because they help to maintain their existence by creating similar information, and thus, achieving corporate governance principles by improving communication between participants and attaining the efficiency in the pricing of trading securities; what leads to the development of local financial markets and their promotion to reach the highest level of quality and step up to the world markets, as confirmed by the results of the tests "one sample T-Test". The calculated value of **(T) (76,928)**, is greater than the value of **(T)**. Because Sig is less than **5%**. This is why we reject the null hypothesis, which says that there is no statistically significant relationship between XBRL and the efficiency of financial markets and we accept the alternative hypothesis that says, there is a statistically significant relationship between XBRL and market efficiency Money bills.

III. Conclusion

Finally, we can say that the financial information is the essence and lifeblood of dealing in the stock market, and that we cannot distinguish between the efficiency of the capital

market and the availability of data and the necessary information on which investors depend on making their investment decisions appropriate,

This means that we cannot separate the disclosure of financial information from XBRL, as the accounting disclosure is the spirit of financial markets, and that market transparency is one of the pillars of confidence in these markets. XBRL's financial accounting is reflected in the quality of its financial reports, transparency, objectivity and integrity, making it to market efficient and well-organized in providing financial information and a center for attracting local investors and international investors with confidence and liveliness. "XBRL" guarantees the entrance in what is called an efficient and competitive financial market.

IV. Results of the Study

Through our theoretical and field study, we draw the following conclusions:

(a) "XBRL" is a means to facilitate the preparation of transparent and objective electronic financial reports that make it accessible to users, in a clear and understandable manner that can be analyzed by financial analysts and interchangeable among the various institutions of the world.

(b) Furthermore, the rapidity and the effectiveness of the financial information provision and electronic accounting disclosure in XBRL enhances investors' confidence, the revitalization and the sustainability of the stock market.

(c) "XBRL" enhances the distinctive characteristics of the financial information and supports its core principles, playing a key role in serving all stakeholders (analysts, auditors, institutions...) by improving the quality of financial information and thus, strengthening the quality of decisions taken

(d) There is a strong relationship between the XBRL language and the efficiency of the financial markets by helping them to fulfill the conditions of creating information consistency, achieving corporate governance principles, increasing trading volume, improving liquidity and accuracy in pricing. . Etc.

(e) The number of institutions listed on the stock market, using the "XBRL" Language or reported in "XBRL" reports will increase the number of investors, and thus achieve the efficiency of those markets representativeness.

V. Recommendations

Through our study of this subject we can provide the most important following recommendations:

- (a) Algerian institutions should ensure the application of the electronic accounting disclosure system "XBRL" So as to strengthen the investment environment in the financial market, to enhance the levels of disclosure and transparency and integrity to keep pace with global developments
- (b) Compelling the institutions listed on the Algerian stock market to disclose financial and administrative information in order to improve the quality of financial reports and to gain the confidence and protection of investors and clients and thus improve the Algerian financial market.
- (c) encouraging scientific and practical research and training courses to synthesis and spread the practice of this advanced technology, making it easy to understand and apply.
- (d) Supporting international participations and conferences to benefit from the experiences of the Arab and other foreign countries who apply the "XBRL" to increase awareness of the advantages of this system.

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